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721—1.2(17A) Corporations.

1.2(1) All matters involving corporations, profit and nonprofit organized in Iowa or authorized to do business in Iowa, are handled by the corporation division under the supervision of a director. The office issues all certificates of incorporation for new domestic corporations and issues certificates for authority to do business in Iowa for foreign corporations. Also, certificates of good standing, amendments, mergers, certified copies of articles and other corporate papers are issued by the office.

- **1.2(2)** The annual report forms required of all corporations are sent from the office and upon return by the corporations are processed for accuracy and proper fee and kept for public record.
- **1.2(3)** Any questions on corporations or procedures should be directed to the director of the business services division located in the Lucas State Office Building, Des Moines, Iowa 50319. The telephone number is (515)281-5204.